

## EXHIBIT 32

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

\* \* \*

STAR AUTO SALES OF BAYSIDE, INC., :  
d/b/a STAR TOYOTA OF BAYSIDE), :  
STAR AUTO SALES OF QUEENS, LLC, :  
d/b/a STAR SUBARU, STAR HYUNDAI, : NO: 18-CV-05775  
LLC, d/b/a STAR HYUNDAI, STAR : (ERK) (TAM)  
NISSAN, INC., d/b/a STAR NISSAN, :  
METRO CHRYSLER PLYMOUTH, INC., :  
d/b/a STAR CHRYSLER JEEP DODGE, :  
STAR AUTO SALES OF QUEENS COUNTY, :  
LLC, d/b/a STAR FIAT and STAR :  
AUTO SALES OF QUEENS VILLAGE, :  
d/b/a STAR MITSUBISHI, :  
Plaintiffs, :  
- vs - :  
VOYNOW, BAYARD, WHYTE AND :  
COMPANY, LLC, HUGH WHYTE and :  
RANDALL FRANZEN, :  
Defendants. :

\* \* \*

Oral deposition of DAVID KUMOR, taken at  
U.S. LEGAL SUPPORT, 1818 Market Street, Suite 1400,  
Philadelphia, Pennsylvania, 19103, on Tuesday, October  
, 2022, beginning at approximately 11:00 a.m., before  
Lisa M. Cooper, Court Reporter.

\* \* \*

U.S. LEGAL SUPPORT  
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David Kumor  
October 18, 2022

1 A P P E A R A N C E S :

2

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11

\* \* \*

12

ALSO PRESENT:

Robert Seibel  
Jacqueline Cutillo  
Steve Rambam (via telephone)

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1                   I N D E X  
2

3                   WITNESS

PAGE

5                   DAVID KUMOR

7                   By:     Mr. Mule                   4, 272, 275  
8                   By:     Ms. Fitzgerald           258, 274

10                  \*     \*     \*

12                  E X H I B I T S

14                  NUMBER                   DESCRIPTION                   PAGE MARKED  
15                  Exhibit-38               E-Mail/Document           200  
16                  Exhibit-40               Document                   210  
17                  Exhibit-41               E-Mail                   184  
18                  Exhibit-42               E-Mail/Document           154  
19                  Exhibit-43               E-Mail                   203  
20                  Exhibit-44               E-Mail                   169  
21                  Exhibit-45               Invoice                   175  
22                  Exhibit-46               Document                   175

\* \* \*

DAVID KUMOR,

9                   after having been first duly sworn, was  
10                  examined and testified as follows:

\* \* \*

## **EXAMINATION**

\* \* \*

14 BY MR. MULE:

15 Q. Good morning, Mr. Kumor, how are you?

16 | A. Good. How about yourself?

17 Q. All right. Very good. My name is Michael  
18 Mule. And I'm an attorney for the various Star  
19 entities that are in this lawsuit. They're the  
20 plaintiffs in this lawsuit. For the sake of  
21 convenience, I'm just going to refer to them as Star,  
22 okay?

23 A. Um-hum.

24 Q. This lawsuit is against the defendants,  
25 Voynow, Bayard, Whyte and Company, LLP, Hugh Whyte and

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1 Q. Yes.

2 MS. FITZGERALD: Accordion files.

3 BY MR. MULE:

4 Q. Accordion files. Got it. So they'd be  
5 stored in those accordion files and -- somewhere in the  
6 office by a particular client?

7 A. Yes.

8 Q. And did -- was Star identified by a  
9 particular client number or anything like that?

10 A. They were. But I think their filing cabinet  
11 just had "Star" on it.

12 Q. Okay.

13 A. And then it would be broken into the Redwelds  
14 by store.

15 Q. And were the client files organized in a  
16 particular way? Were they by number? Or  
17 alphabetically? Or -- you said by Star. Was that  
18 identified?

19 A. So there was a Star filing cabinet. In the  
20 Star filing cabinet, let's say it was a four thing file  
21 cabinet, the top drawer would be one year of all the  
22 Star things. The second drawer would be another year.  
23 There might have been permanent files too.

24 Q. Okay. And as far as hard copy paper files,  
25 were there any other hard copy paper files that you

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1 recall at Voynow?

2 A. Like the tax return?

3 Q. Yeah, whatever else.

4 A. The tax return.

5 Q. The tax return.

6 A. The tax return was the main hard copy we  
7 kept. As well as the year end files.

8 Q. Okay. And -- but they also kept the binded  
9 work papers?

10 A. Yeah. So it would be the tax return and then  
11 the binded year end work papers, which were the  
12 clients' produced schedules.

13 Q. And do you know how long the hard copies  
14 would be maintained?

15 A. By the time I left I believe that we were  
16 keeping them for five years.

17 Q. And you were saying Star had its own cabinet?

18 A. Its own file cabinet.

19 Q. When you became manager, did you get involved  
20 with basically compiling any interim reports yourself  
21 from work --

22 MS. FITZGERALD: Object to form.

23 BY MR. MULE:

24 Q. -- that was provided by associates? Or staff  
25 accountants?

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1 A. It was for their -- it was for their tax  
2 work, because the way the reviewed financial statements  
3 were listed, you would have to have them individually  
4 per dealership, or per engagement, because each of the  
5 reviewed financial statements were separate  
6 engagements. The tax returns, we had them all -- all  
7 the tax returns we would be doing, listed at the top of  
8 the page by themselves.

9 Q. All right. So you'll have to repeat that  
10 again, because I don't understand what you just said.

11 A. Okay. So the reviewed financial statements,  
12 like we did for Paruzzi each -- each one of those had  
13 to have its own engagement letter.

14 Q. Okay.

15 A. So it -- and then for the tax return  
16 purposes, for Paruzzi, it would list all the Paruzzi  
17 dealerships and say the scope of the tax work we were  
18 doing. Star, I remember seeing them all listed,  
19 because there were a lot.

20 Q. What was all listed?

21 A. All the tax returns we were going to do.  
22 Because they had a lot of real estate, from what I  
23 remember too, plus a lot of the dealerships. So I  
24 don't remember if the dealerships were listed  
25 separately than the real estate. But they were all on

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1 the one engagement letter.

2 Q. The dealerships were all on one engagement  
3 letter. So are you saying that if there was a reviewed  
4 financial that each dealership would be separate? A  
5 separate engagement letter?

6 A. They would have to have their own separate  
7 engagement letter, because there is going to be backup  
8 as well that we have to do for the reviewed financial  
9 statements. We have to do check lists at that point  
10 that tell us, did you review this particular account.  
11 Like does the inventory account make sense. And we  
12 have to physically sign off that we looked at that.

13 Q. Right. Do you -- as you sit here, do you  
14 know if you actually saw a signed engagement letter for  
15 Star?

16 A. I don't know.

17 Q. Okay. We can put that aside. I'll take  
18 that. Thank you. All right. I'll show you what has  
19 been marked as Exhibit 4 for identification. If you  
20 can take a look at that.

21 A. Um-hum.

22 Q. All right. Have you reviewed that document?

23 A. Quickly.

24 Q. Okay. Do you know what it is?

25 A. Just looks like a check list. Maybe a month

5

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1           If it's over five days, why haven't you  
2           collected it. Do you need to go get the car  
3           back? Because it's tough to be out, you  
4           know, \$40,000 when you have a floor plan  
5           payoff coming up.

6 BY MR. MULE:

7 Q.           Right. So you have like a -- presently you  
8 have a rule of thumb. If it's over five days --

9 A.           If it's over five days I'm asking my  
10 department why it hasn't been collected. If there's a  
11 funding noted problem or something.

12 Q.           Okay. Then under it, in parenthesis it has,  
13 it looks like see schedule.

14 A.           Yes.

15 Q.           Are we just looking at a schedule in the  
16 Reynolds System?

17           MS. FITZGERALD: Objection.

18           THE WITNESS: Randy liked paper. So he  
19 probably had someone print it out. Or he  
20 printed it out himself.

21 BY MR. MULE:

22 Q.           Okay. When you would go to Star, would you  
23 typically print out the schedules or have them printed  
24 out?

25 A.           We -- they gave us a login, and then they had

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1 us sit at whoever's open desk it was, and then we just  
2 printed out all the schedules ourselves.

3 Q. Okay. Looking at the item number 4, it says  
4 C -- AC, I think that's account.

5 A. Um-hum.

6 Q. 227A on aged rebates, any -- it looks like an  
7 abbreviation for writeoff.

8 A. Um-hum.

9 Q. So what -- what does that mean to you?

10 MS. FITZGERALD: Objection.

11 THE WITNESS: It means, let's say they  
12 set up a rebate, which is what you get when  
13 you purchase a car for \$1,000, but sales set  
14 the rebate up wrong. It should only be \$750,  
15 you're out \$250.

16 BY MR. MULE:

17 Q. Okay. And why would sales set it up wrong?

18 A. It could be something as simple as they  
19 needed a -- like we have it happen once in a while  
20 where it's -- it could go the other way too. So they  
21 can just say they tried a teacher's education rebate,  
22 but whatever institution they thought was that they  
23 worked at didn't actually qualify as a teacher's  
24 education, because it has to be public school, not  
25 Catholic school, or something like that.

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1 it printed out. So the service and parts receivable  
2 would actually -- like, if it's that type of a  
3 schedule, it says Schedule 2, it would actually break  
4 it out between the current, 30 to 60 days. 60 and  
5 over. So it would break it out a little differently by  
6 aging.

7 Q. Okay. All right. So this is -- these are  
8 the schedules that are within the Reynolds System?

9 A. Yes.

10 Q. And this --

11 A. These would have been set up by the client,  
12 though.

13 Q. By the client. Okay. Are these -- these  
14 schedules are -- are they uniform in the Reynolds  
15 System? Or are they different per client?

16 A. They're different per client. Like I said,  
17 the client has to set them up themselves.

18 Q. Okay.

19 A. I'm sure Reynolds has some recommendations of  
20 what to do.

21 Q. All right. So looking at the first -- the  
22 first page.

23 A. Um-hum.

24 Q. Are there certain of these schedules that  
25 are, you know, more significant than others?

1 worked on, right?

2 A. Yes.

3 Q. Okay. And did you have someone who was then  
4 reporting to you, with respect to the service and  
5 repair orders?

6 A. If they came back and they had any questions,  
7 then, yeah, I would -- we would all try to help out  
8 whenever they came back, because it's one of those  
9 things, it's tough to call the client to clarify  
10 something for parts and service after the fact.

11 Q. Okay. So this summer visit where you were  
12 doing this type of work, how did it differ from, like,  
13 the pretax planning work?

14 A. It didn't really differ that much.

15 Q. Okay. So did it differ in any respect?

16 A. We wrote a letter.

17 Q. Okay. And the letter was to summarize your  
18 findings, right?

19 A. Correct, something that they could follow up  
20 on.

21 Q. Okay. When -- after the summer was done and  
22 you came for the pretax planning, would there be any  
23 followup to see if they actually did follow up on what  
24 was written in the letter?

25 A. I don't believe so.

1 Q. So it was, a letter was sent with findings,  
2 and with items for them to follow up on. But whether  
3 they followed up on it or not was not --

4 A. It was -- it was not our responsibility.  
5 That was management's responsibility.

6 Q. Management, being management of Star?

7 A. Of Star, yes. Management of Star. So if the  
8 letter got sent to Michael, John or Steven, then they  
9 were the people that should have followed up on it.

10 Q. Did there -- was there ever an occasion where  
11 you know that certain things were pointed out that  
12 should have been followed up on, and they weren't, and  
13 you asked a question to -- to management as to why?

14 A. No.

15 Q. Why not?

16 A. Why not, nothing has been followed up on?

17 Q. Yeah. Well, let me ask it another way.

18 Strike that question.

19 A. Okay.

20 Q. Is the reason that you never asked why  
21 weren't these items followed up on, if you saw it,  
22 because you never had an occasion of -- of experiencing  
23 something where you -- you know that you wrote them --  
24 you had findings for them to follow up on something and  
25 they didn't do it, or --

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1 Q. Okay. Going back to this Exhibit-42. You  
2 don't recall receiving it?

3 A. No.

4 Q. But you're sure you did?

5 A. Well, yeah, I'm sure I did.

6 Q. Okay. And as you sit here today, do you have  
7 any understanding as to why you would have received  
8 this?

9 A. Probably because I was going up to help Bobby  
10 with the Star, after the fact. Because we were trying  
11 to help Jackie as much as we could, with the financial  
12 statements. And making sure, you know, the factory  
13 statements weren't super out of whack.

14 Q. That the what statements were not super out  
15 of whack?

16 A. The factory financial statements.

17 Q. Okay. Were -- were you charged with  
18 assisting Jackie as far as, you know, making sure those  
19 factory financial statements were not out of whack, as  
20 you say?

21 A. I wasn't charged with it, but, I mean, that's  
22 what we did.

23 Q. Okay. Do you know if there was a separate  
24 engagement for doing that work and assisting in helping  
25 Jackie?

1 A. That I don't know. That probably would have  
2 been billed under what we said was "Special". I think  
3 we were just trying to help Jackie so that none of the  
4 factory statements were late. And trying to keep them  
5 -- making sure the factories didn't get mad at Star.  
6 Because you went from two controllers to one  
7 inexperienced controller at the time.

8 Q. When you say two controllers, who are you  
9 referring to?

10 A. Vivian and Debbie.

11 Q. They were both controllers?

12 A. Both controllers at Star.

13 Q. Okay. And what -- what dealerships was  
14 Debbie the controller for?

15 A. I remember Chrysler. Chrysler's the one I  
16 remember. I want to say I went to Debbie for Subaru  
17 too, but I could be mistaken.

18 Q. Okay. And Vivian was controller for the  
19 rest?

20 A. I don't think for the rest. I'm pretty sure  
21 they split them. I just don't remember who was in  
22 charge of which one.

23 Q. Okay. I would like to show you what we had  
24 marked as Exhibit-44. Will be marked as Exhibit-44.

25 \* \* \*